



General Government

Assessor

Department Summary

The Assessor is responsible for the appraisal of all real and personal property in the County for the purpose of taxation. Under Clark County's annual appraisal system, one-sixth of the parcels in the County must be physically inspected and re-appraised each year. The assessed values of the remaining parcels are reviewed and updated to market value. The department certifies tax levies made by all taxing districts in the County. This office is also responsible for the County's mapping and Geographic Information System (GIS) activities.

<u>Expenditures by Program</u>	2001-2002	2003-2004	2003	2005-2006	2005-2006	2005-2006
	Actuals	Budget	Actuals	Baseline	Adjustment	Total Required
Appraisal	\$0	\$5,500	\$5,496	\$0	\$0	\$0
<u>Total:</u>	<u>\$0</u>	<u>\$5,500</u>	<u>\$5,496</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
 <u>Expenditures By Obj. Category</u>						
Transfers	\$0	\$5,500	\$5,496	\$0	\$0	\$0
<u>Total:</u>	<u>\$0</u>	<u>\$5,500</u>	<u>\$5,496</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Assessor

Program Summary

Appraisal

The Appraisal staff carries out the primary assessment responsibilities of discovery, listing, and valuing all properties at 100% of fair market value in accordance with Washington State laws, and administers the State-mandated Current Use program. The appraisal staff is responsible for determining full and equitable values of locally assessed properties, real and personal. Accordingly, Clark County's goal for economic stability depends on the thoroughness and fairness with which the duties of the Assessor are discharged.

Operational planning Cagories

Purpose: Mandatory

Scope: Regional (County-wide)

	2001-2002	2003-2004	2003	2005-2006	2005-2006	2005-2006
<u>Program By Obj. Category:</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Baseline</u>	<u>Adjustment</u>	<u>Recommended</u>
Transfers	\$0	\$5,500	\$5,496	\$0	\$0	\$0
<u>Total:</u>	<u>\$0</u>	<u>\$5,500</u>	<u>\$5,496</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Auditor

Department Summary

The Auditor's Office provides a broad range of predominantly regional services to Clark County residents and to County departments. All of its programs are mandated by state law and/or County code. As such, the Office's primary goal is to perform its various functions in conformance with applicable laws and regulations. Programs and services include: issuing motor vehicle and vessel licenses; issuing marriage licenses; maintaining official public records; supervising elections; processing payments and providing accounting and financial support services to county departments; and, performing internal control and performance reviews of county programs.

	2001-2002	2003-2004	2003	2005-2006	2005-2006	2005-2006
<u>Expenditures by Program</u>	Actuals	Budget	Actuals	Baseline	Adjustment	Total Required
Financial Services/Audit	\$92,000	\$0	\$0	\$0	\$0	\$0
<u>Total:</u>	<u>\$92,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Expenditures By Obj. Category

Transfers	\$92,000	\$0	\$0	\$0	\$0	\$0
<u>Total:</u>	<u>\$92,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Auditor

Program Summary

Financial Services/Audit

Staff in this program perform financial and management analysis; provide advice on financial issues, and conduct internal control, compliance, and performance reviews of county programs. The program also processes payments, invoices and payroll for county departments and certain other government agencies in Clark County. Additional responsibilities include maintaining accounts and project costing systems to report on the financial activity of the county and these other agencies.

Operational planning Cagories

Purpose: Mandatory

Scope: Internal

	2001-2002	2003-2004	2003	2005-2006	2005-2006	2005-2006
<u>Program By Obj. Category:</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Baseline</u>	<u>Adjustment</u>	<u>Recommended</u>
Transfers	\$92,000	\$0	\$0	\$0	\$0	\$0
<u>Total:</u>	<u>\$92,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Cooperative Extension

Department Summary

WSU Extension provides educational resources to Clark County residents through a partnership between County government and Washington State University. Extension builds the capacity of individuals, organizations, businesses, and communities, empowering them to find solutions for local issues and to improve their quality of life through programs in agriculture, natural resources, family living and consumer sciences, youth development (4-H), and community resource development. Extension activities include, but are not limited to: subject area classes, workshops, and conferences; volunteer training and management; individual consultations; on-site visits; and writing and distribution of educational materials (e.g., factsheets, Extension publications, newsletters, brochures).

	2001-2002	2003-2004	2003	2005-2006	2005-2006	2005-2006
<u>Expenditures by Program</u>	Actuals	Budget	Actuals	Baseline	Adjustment	Total Required
Education - Lifelong Learning	\$13,150	\$0	\$0	\$0	\$0	\$0
<u>Total:</u>	<u>\$13,150</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
 <u>Expenditures By Obj. Category</u>						
Transfers	\$13,150	\$0	\$0	\$0	\$0	\$0
<u>Total:</u>	<u>\$13,150</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Cooperative Extension

Program Summary

Education - Lifelong Learning

This program includes all Extension education efforts although the Watershed Stewards and Small Acreage Programs are separated for budget purposes. Washington State University Extension provides educational resources to Clark County residents through a partnership between County government, Washington State University, and the federal government. Extension builds the capacity of individuals, organizations, businesses, and communities, enabling them to craft solutions to local issues that enhance their quality of life, promote balanced communities, and economic development. Extension provides educational programs in the areas of sustaining local agricultural systems, natural resources and environmental stewardship, youth development (4-H), food safety and nutrition, diabetes management, and community identified issues.

Extension activities include, but are not limited to: subject area classes, workshops, and conferences; volunteer training and management; individual consultations; on-site visits; and writing and distribution of educational materials (e.g., factsheets, Extension publications, newsletters, brochures).

Extension trains and manages para-professional volunteers to provide educational programs in their communities. Over 850 volunteers work as Master Gardeners, Small Farm Advisors, 4-H Club Leaders and Adult Mentors, and Watershed Stewards. The 4-H club program remains the third largest in the state.

Operational planning Cagories

Purpose: Discretionary

Scope: Regional (County-wide)

		2001-2002	2003-2004	2003	2005-2006	2005-2006	2005-2006
<u>Program By Obj. Category:</u>		Actual	Budget	Actual	Baseline	Adjustment	Recommended
Transfers		\$13,150	\$0	\$0	\$0	\$0	\$0
	<u>Total:</u>	<u>\$13,150</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

County Fairgrounds Administration

Department Summary

This department provides support of an administrative and clerical nature for the Ground and Event Departments of the Clark County Fair Fund. This portion of the budget reflects payments made to the Clark County Fair Association, on a cost-reimbursement basis, for the operation and maintenance of the County Fairgrounds, including costs associated with the Fair and other events. All fairground revenues are deposited with the County Treasurer, in the County Fairgrounds Fund.

	2001-2002	2003-2004	2003	2005-2006	2005-2006	2005-2006
<u>Expenditures by Program</u>	Actuals	Budget	Actuals	Baseline	Adjustment	Total Required
Fairgrounds Administration	\$32,699	\$0	\$16,958	\$48,000	\$0	\$48,000
<u>Total:</u>	<u>\$32,699</u>	<u>\$0</u>	<u>\$16,958</u>	<u>\$48,000</u>	<u>\$0</u>	<u>\$48,000</u>
<u>Expenditures By Obj. Category</u>						
Debt Service and Interest	\$32,699	\$0	\$16,958	\$48,000	\$0	\$48,000
<u>Total:</u>	<u>\$32,699</u>	<u>\$0</u>	<u>\$16,958</u>	<u>\$48,000</u>	<u>\$0</u>	<u>\$48,000</u>

County Fairgrounds Administration

Program Summary

Fairgrounds Administration

This program provides administrative and clerical support for the other operational programs, Grounds and Events. This support includes, but is not limited to, secretarial and clerical support, accounting, budgeting, purchasing, planning, personnel, payroll functions, training, marketing, security and management.

[Operational planning Cagories](#)

Purpose: Discretionary

Scope: Internal

	2001-2002	2003-2004	2003	2005-2006	2005-2006	2005-2006
Program By Obj. Category:	Actual	Budget	Actual	Baseline	Adjustment	Recommended
Debt Service and Interest	\$32,699	\$0	\$16,958	\$48,000	\$0	\$48,000
Total:	<u>\$32,699</u>	<u>\$0</u>	<u>\$16,958</u>	<u>\$48,000</u>	<u>\$0</u>	<u>\$48,000</u>

Elections

Department Summary

This department is under the control of the County Auditor and is responsible for conducting all elections within Clark County and maintaining a record of the County's registered voters. Activities include updating voter registration information as needed, processing candidate filings and ballot issues, preparing ballot materials, providing equipment and staff for polling places, tabulating ballots and certifying elections results. Staff also work in cooperation with the Secretary of State's Office and other elections officials to develop and implement new state-wide election laws.

	2001-2002	2003-2004	2003	2005-2006	2005-2006	2005-2006
<u>Expenditures by Program</u>	Actuals	Budget	Actuals	Baseline	Adjustment	Total Required
Elections	\$0	\$4,012	\$0	\$0	\$1,000,000	\$1,000,000
<u>Total:</u>	<u>\$0</u>	<u>\$4,012</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,000,000</u>	<u>\$1,000,000</u>
 <u>Expenditures By Obj. Category</u>						
Transfers	\$0	\$4,012	\$0	\$0	\$1,000,000	\$1,000,000
<u>Total:</u>	<u>\$0</u>	<u>\$4,012</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,000,000</u>	<u>\$1,000,000</u>

Elections

Program Summary

Elections

This program is under the control of the County Auditor and is responsible for conducting all public elections within Clark County and maintaining a record of the County's registered voters. Activities include updating voter registration information as needed, processing candidate filings and ballot issues, preparing ballot materials, providing equipment and staff for polling places, tabulating ballots and certifying election results. Staff also work in cooperation with the Secretary of State's Office and other election officials to develop and implement new state-wide election laws.

Operational planning Cagories

Purpose: Mandatory

Scope: Regional (County-wide)

	2001-2002	2003-2004	2003	2005-2006	2005-2006	2005-2006
<u>Program By Obj. Category:</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Baseline</u>	<u>Adjustment</u>	<u>Recommended</u>
Other Services	\$0	\$0	\$0	\$0	\$0	\$0
Transfers	\$0	\$4,012	\$0	\$0	\$1,000,000	\$1,000,000
Capital Expenditures	\$0	\$0	\$0	\$0	\$0	\$0
<u>Total:</u>	<u>\$0</u>	<u>\$4,012</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,000,000</u>	<u>\$1,000,000</u>

BUDGET ADJUSTMENTS:

Expenditure

FTE

Revenue

New voting system 5006-141-05

In response to the conduct of election problems which occurred in the state of Florida during the 2000 U.S. Presidential election, the U.S. Congress passed the Help America Vote Act (HAVA). In addition to requiring significant changes in the way elections in the United States are conducted, the HAVA bill mandated the elimination of punchcard voting and lever machine voting systems for federal elections.

5006-141-594140-Finance Administration	\$1,000,000	0.00	\$0
BUDGET ADJUSTMENTS TOTAL:	\$1,000,000	0.00	\$0

Geographic Information System (GIS)

Department Summary

This department is responsible for the County's mapping and Geographic Information System (GIS) activities.

	2001-2002	2003-2004	2003	2005-2006	2005-2006	2005-2006
<u>Expenditures by Program</u>	Actuals	Budget	Actuals	Baseline	Adjustment	Total Required
GIS Database Management	\$0	\$0	\$8,547	\$0	\$0	\$0
<u>Total:</u>	<u>\$0</u>	<u>\$0</u>	<u>\$8,547</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<u>Expenditures By Obj. Category</u>						
Debt Service and Interest	\$0	\$0	\$8,547	\$0	\$0	\$0
<u>Total:</u>	<u>\$0</u>	<u>\$0</u>	<u>\$8,547</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Geographic Information System (GIS)

Program Summary

GIS Database Management

The core purpose of the GIS department is the creation and maintenance of the GIS database. County departments depend on this database for a wide range of planning and tracking programs. The database is an important component of the County's information infrastructure. The GIS department currently maintains over 200 layers of information. GIS Database Management includes the cost of hardware, software, and the staffing required to build and maintain the GIS.

[Operational planning Cagories](#)

Purpose: Mandatory

Scope: Regional (County-wide)

	2001-2002	2003-2004	2003	2005-2006	2005-2006	2005-2006
<u>Program By Obj. Category:</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Baseline</u>	<u>Adjustment</u>	<u>Recommended</u>
Debt Service and Interest	\$0	\$0	\$8,547	\$0	\$0	\$0
<u>Total:</u>	<u>\$0</u>	<u>\$0</u>	<u>\$8,547</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Tri-Mountain Operating

Department Summary

The Tri-Mountain Golf Course is an 18 hole, links-style course located in the center of the County. A private management company (Golf Resources, Inc.) operates the golf course under contracts with Clark County. All operating receipts and expenditures flow through the Tri-Mountain O & M fund.

	2001-2002	2003-2004	2003	2005-2006	2005-2006	2005-2006
<u>Expenditures by Program</u>	Actuals	Budget	Actuals	Baseline	Adjustment	Total Required
Golf Course Operations	\$1,239,356	\$1,191,316	\$603,503	\$1,176,246	\$0	\$1,176,246
Total:	<u>\$1,239,356</u>	<u>\$1,191,316</u>	<u>\$603,503</u>	<u>\$1,176,246</u>	<u>\$0</u>	<u>\$1,176,246</u>

Expenditures By Obj. Category

Transfers	\$1,239,356	\$1,191,316	\$603,503	\$1,176,246	\$0	\$1,176,246
Total:	<u>\$1,239,356</u>	<u>\$1,191,316</u>	<u>\$603,503</u>	<u>\$1,176,246</u>	<u>\$0</u>	<u>\$1,176,246</u>

Tri-Mountain Operating

Program Summary

Golf Course Operations

This program encompasses all operating receipts and expenditures related to the golf course.

Operational planning Cagories

Purpose: Discretionary

Scope: Regional (County-wide)

		2001-2002	2003-2004	2003	2005-2006	2005-2006	2005-2006
<u>Program By Obj. Category:</u>		Actual	Budget	Actual	Baseline	Adjustment	Recommended
Transfers		\$1,239,356	\$1,191,316	\$603,503	\$1,176,246	\$0	\$1,176,246
	<u>Total:</u>	<u>\$1,239,356</u>	<u>\$1,191,316</u>	<u>\$603,503</u>	<u>\$1,176,246</u>	<u>\$0</u>	<u>\$1,176,246</u>